IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

NOTICE OF MOTION NO.1158 OF 2003
IN
INCOME TAX APPEAL (L) NO.326 OF 2003

The Commissioner of Income-tax,
City-VII, Bombay .. Appellant.

Versus

M/s.Nirvan Holding Pvt.Ltd. .. Respondent.

Mr.A.M. Kotangale for the Appellant.

Mr.S.N. Inamdar with Mr.A.K. Jasani for the respondent.

CORAM : H.L. GOKHALE, &
J.P. DEVADHAR, JJ.

DATED : 3RD OCTOBER, 2006.

P.C. :

1. Heard Mr.Kotangale in support of this notice of motion. Mr.Jasani appears for the respondents.

2. There is considerable delay in filing the appeal i.e. 286 days. Condonation of delay is sought. A detailed affidavit has been filed explaining as to how delay has been caused. The revenue has tried to explain delay in its own way which the respondents are objecting.

3. However, we look into the appeal and we are of the view that important question of law is involved in this appeal and, therefore, with a view not to deprive

the revenue of an opportunity, we condoned the delay. Delay condoned. The appeal be numbered.

3. The notice of motion stands disposed of.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)